

**UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS**

UNITED STATES OF AMERICA

Petitioner,

v.

DAVID DELGIZZI AS PRESIDENT OF ADG,
INC.

Respondent.

MBD No. 23-91513

UNITED STATES' STATUS REPORT

The United States submits this status report in response to the Court's May 20, 2024, Order, Dkt. No. 17, which states that the government shall file a status report no later than June 3, 2024. The United States respectfully requests that the Court grant an additional sixty days to allow the government to continue to work with the respondent, David Delgizzi, to collect the remaining documents responsive to the Internal Revenue Service ("IRS") Summons issued on January 24, 2023, by IRS Revenue Officer Russell Silverstein.

As previously detailed in the government's February 22, 2024, Status Report, thus far Mr. Delgizzi has made one production on February 13, 2024, which consist of Mr. Delgizzi's bank statements, and no other responsive documents. The documents Mr. Delgizzi produced on February 13, 2024, are insufficient. The IRS Summons requests the following:

"All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period: From 01/01/2022 To 12/31/2022. Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, stored value cards, online and mobile

accounts, virtual currency, notes and judgments receivable, and all life or health insurance policies.”

Since our last status report, RO Silverstein has had numerous conversations with Mr. Delgizzi explaining why his February production is insufficient. Mr. Delgizzi states that he does not have any additional documents responsive to the IRS Summons. Again, the government has asked Mr. Delgizzi to complete Form 433A, Collection Information Statement for Individuals and Form 433B, Collection Information Statement for Businesses, which are both responsive to the IRS Summons. To date, Mr. Delgizzi has refused to complete IRS Forms 433A and 433B. We have recently asked Mr. Delgizzi to complete these forms and return them along with the supporting documents via certified mail by Monday, June 17, 2024. We have explained to Mr. Delgizzi that if he does not have the supporting documents, his true and complete execution of Forms 433B and 433B would be sufficient.

The government respectfully requests that the Court grant an additional sixty days to allow the government to continue to work with Mr. Delgizzi, to try to gather further information and documents to allow the IRS to make a proper tax collection determination. Currently, the IRS cannot make an accurate tax collection determination with the documents Mr. Delgizzi produced. Based on RO Silverstein’s investigation, the government believes Mr. Delgizzi has additional documents and information that is responsive to the IRS Summons, therefore if Mr. Delgizzi fails to provide the additional information and documents, including IRS Forms 433A and 433B, the government request that pursuant to the Court’s Order, Dkt. No. 13, that this Court recommends that Judge Saris issue an order granting the government’s petition, directing Mr. Delgizzi to obey the summons, upon pain of a finding of contempt of court.

Respectfully submitted,

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Acting United States Attorney

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Dated: June 3, 2024

CERTIFICATE OF SERVICE

I hereby certify that I have served a copy of the foregoing by emailing and mailing copy of the same in the United States certified mail addressed as follows:

David Delgizzi
3 Bittersweet Lane
Weston, MA 02493
delgizzi@comcast.net

/s/ Julien M. Munde
Julien M. Munde
Assistant United States Attorney

Dated: June 3, 2024